

**TEST PACKAGE BULLETIN #3**  
**12/10/2007**

**CORRECTION NOTICE**

Please note that the test package narrative and the sample forms for Electronic Filing of Individual Income Tax Returns, Tax Year 2007, need the following corrections:

**Nebraska Test #3**

Test M. Fast is the custodial parent of Phyllis N. Fast. This allows Test Head of Household status. Test has released the dependency deduction to the noncustodial parent. This makes Phyllis a non-qualifying child, and Test is eligible for EIC with no qualifying children. As Phyllis is under 13, more than half of her support is given by Test and she resides more than half the year with him, Test is eligible for claiming the child care credit on Federal Form 2441.

A Nebraska Child and Dependent Care Expenses, Form 2441N will be accepted in lieu of the Federal Form 2441.

An error was made in calculating the credit for child and dependent care expenses on Form 1040, U. S. Individual Income Tax Return. As a result, the following changes should be made to Federal Form 1040:

Line 47 (Credit for child and dependent care expenses): **176**

Line 56 (Total credits): **176**

Line 57 (Subtract line 56 from line 46): **0**

Line 63 (Add lines 57 through 62): **2,178**

Line 73 (Amount you overpaid): **875**

Line 74a (Amount of line 73 you want refunded): **875**

This change will not affect Nebraska Form 1040N.